

**County of Chesterfield, Virginia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
From local sources:				
General property taxes:				
Real property taxes	\$ 163,888,100	\$ 163,099,100	\$ 165,693,615	\$ 2,594,515
Real and personal public service corporation taxes	11,480,000	11,480,000	12,532,004	1,052,004
Personal property taxes	23,959,400	36,335,100	36,272,407	(62,693)
Machinery and tools taxes	4,555,600	4,555,600	4,600,637	45,037
Penalties and interest	1,302,000	1,302,000	2,389,846	1,087,846
Total general property taxes	<u>205,185,100</u>	<u>216,771,800</u>	<u>221,488,509</u>	<u>4,716,709</u>
Other local taxes:				
Business license taxes	15,656,600	15,656,600	15,771,642	115,042
Consumer utility taxes	11,828,800	11,828,800	12,749,973	921,173
Emergency 911 tax	3,795,700	3,795,700	3,777,052	(18,648)
Local sales and use taxes	28,773,500	28,773,500	28,561,242	(212,258)
Motor vehicle licenses	5,725,300	5,725,300	5,810,096	84,796
Recordation tax	1,775,000	1,775,000	3,068,710	1,293,710
Transient occupancy tax	3,180,000	3,180,000	3,070,340	(109,660)
Bank stock tax	871,500	871,500	961,062	89,562
Short-term rental tax	175,000	175,000	163,110	(11,890)
Total other local taxes	<u>71,781,400</u>	<u>71,781,400</u>	<u>73,933,227</u>	<u>2,151,827</u>
Permits, privilege fees and regulatory licenses:				
Animal licenses	52,000	52,000	37,608	(14,392)
Building permits	3,522,000	3,732,000	4,076,916	344,916
Cable franchise fees	2,576,900	2,576,900	2,910,787	333,887
Landfill fees	1,884,000	1,954,077	1,933,761	(20,316)
Permits and other licenses	171,900	178,900	332,096	153,196
Plan review fees	275,600	275,600	287,052	11,452
Planning fees	549,200	594,200	671,958	77,758
Total permits, privilege fees and regulatory licenses	<u>9,031,600</u>	<u>9,363,677</u>	<u>10,250,178</u>	<u>886,501</u>
Fines and forfeitures	<u>929,500</u>	<u>997,062</u>	<u>1,175,928</u>	<u>178,866</u>
Use of money and property:				
Use of money:				
Interest and dividends	2,742,000	2,742,000	2,296,771	(445,229)
Unrealized gain on investments	-	-	111,932	111,932
Total use of money	<u>2,742,000</u>	<u>2,742,000</u>	<u>2,408,703</u>	<u>(333,297)</u>
Use of property	<u>413,800</u>	<u>448,522</u>	<u>569,908</u>	<u>121,386</u>
Total use of money and property	<u>3,155,800</u>	<u>3,190,522</u>	<u>2,978,611</u>	<u>(211,911)</u>
Charges for services:				
Courthouse maintenance fees	90,000	90,000	79,719	(10,281)
Erosion control fees	100,800	100,800	136,000	35,200
False alarm charges	125,000	173,096	172,972	(124)
Instructional fees	148,100	162,400	202,431	40,031
Juvenile Detention Home fees	110,000	110,000	130,950	20,950
Law Library	107,900	115,900	116,713	813
Leaf collection	131,000	189,100	189,209	109

(Continued)

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**General Fund**  
**For the Year Ended June 30, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Charges for services: (continued)				
Library fines and services	\$ 370,400	\$ 423,400	\$ 433,463	\$ 10,063
Med-flight services	161,100	174,150	174,150	-
Mental Health, Mental Retardation and Substance Abuse services	10,906,100	10,906,100	10,884,901	(21,199)
Parks and Recreation fees	202,000	202,000	243,167	41,167
Police miscellaneous fees	98,000	98,000	77,478	(20,522)
Recycling proceeds	36,700	37,385	38,535	1,150
School nurse program	337,800	696,137	697,070	933
School accounting fees	525,300	525,300	514,900	(10,400)
School data processing fees	212,400	212,400	212,400	-
School energy management fees	19,740	19,740	20,371	631
School purchasing fees	126,800	126,800	126,800	-
School building and grounds maintenance	1,364,200	1,364,200	1,364,200	-
Police officers fees	300,000	522,403	654,120	131,717
Sheriff fees	70,300	70,300	80,674	10,374
Treasurer's administrative fees for delinquent accounts	85,000	85,000	90,402	5,402
Other	104,100	120,708	154,608	33,900
Total charges for services	<u>15,732,740</u>	<u>16,525,319</u>	<u>16,795,233</u>	<u>269,914</u>
Miscellaneous	<u>1,639,200</u>	<u>1,761,988</u>	<u>2,003,505</u>	<u>241,517</u>
Recovered costs:				
Interfund reimbursements	4,656,560	4,824,388	4,371,619	(452,769)
Payment in lieu of taxes	1,214,500	1,214,500	1,214,500	-
Reimbursed by other localities	449,600	484,309	293,622	(190,687)
Other	52,900	1,249,669	1,297,205	47,536
Total recovered costs	<u>6,373,560</u>	<u>7,772,866</u>	<u>7,176,946</u>	<u>(595,920)</u>
Donations and contributions	<u>453,700</u>	<u>770,266</u>	<u>743,501</u>	<u>(26,765)</u>
Total revenues from local sources	<u>314,282,600</u>	<u>328,934,900</u>	<u>336,545,638</u>	<u>7,610,738</u>
From other governments:				
From the Commonwealth:				
Non-categorical aid:				
ABC profits	580,000	580,000	706,500	126,500
Clerk's excess fees	612,000	631,000	1,064,047	433,047
Personal property tax relief	50,317,200	37,941,500	36,974,756	(966,744)
Vehicle rental tax	650,000	650,000	773,620	123,620
Other	555,000	555,000	525,251	(29,749)
Total non-categorical aid	<u>52,714,200</u>	<u>40,357,500</u>	<u>40,044,174</u>	<u>(313,326)</u>
Shared expenditures:				
Clerk of Circuit Court	931,300	952,200	950,035	(2,165)
Commissioner of Revenue	512,900	512,900	512,486	(414)
Commonwealth's Attorney	1,448,400	1,448,400	1,312,730	(135,670)
Sheriff	4,483,700	4,483,700	4,421,442	(62,258)
Treasurer	565,800	565,800	567,666	1,866
Other	128,100	128,100	116,394	(11,706)
Total shared expenditures	<u>8,070,200</u>	<u>8,091,100</u>	<u>7,880,753</u>	<u>(210,347)</u>

(Continued)

**County of Chesterfield, Virginia**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**General Fund**  
**For the Year Ended June 30, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
From other governments:				
From the Commonwealth:				
Categorical aid:				
Annexation House Bill 599	\$ 6,502,700	\$ 6,502,700	\$ 5,936,953	\$ (565,747)
Chesterfield County Jail	967,400	967,400	910,508	(56,892)
Emergency communications	181,500	311,500	324,804	13,304
Drug prosecution	111,400	111,400	107,442	(3,958)
Education-state sales tax	37,203,900	34,905,900	34,637,480	(268,420)
Emergency medical services	117,100	119,100	129,708	10,608
Fire programs	297,600	348,647	348,647	-
Health services	157,189	159,851	146,100	(13,751)
Juvenile Detention Home	829,700	829,700	855,396	25,696
Library	328,700	328,700	313,238	(15,462)
Mental Health, Mental Retardation and Substance Abuse Chapter 10	3,024,700	3,039,900	3,475,052	435,152
Mental Health, Mental Retardation and Substance Abuse emergency services	96,000	96,000	222,150	126,150
Sheriff programs	157,300	157,300	154,900	(2,400)
State recordation tax	1,550,000	1,550,000	1,543,255	(6,745)
Welfare	2,741,400	2,881,400	2,810,302	(71,098)
Youth Services	37,800	37,800	37,500	(300)
Other	327,211	342,520	50,184	(292,336)
Total categorical aid	54,631,600	52,689,818	52,003,619	(686,199)
Total from the Commonwealth	115,416,000	101,138,418	99,928,546	(1,209,872)
From the federal government:				
Categorical aid:				
Mental Health Block Grant	900,000	1,011,646	1,017,033	5,387
Public safety	31,000	163,251	155,670	(7,581)
Welfare	12,158,000	12,395,870	12,927,483	531,613
Other	24,200	58,842	55,725	(3,117)
Total from the federal government	13,113,200	13,629,609	14,155,911	526,302
Total revenues from other governments	128,529,200	114,768,027	114,084,457	(683,570)
Total revenues	442,811,800	443,702,927	450,630,095	6,927,168

**Expenditures**

General government:				
Accounting	2,460,798	2,475,798	2,407,296	68,502
Board of Supervisors	322,734	322,734	311,450	11,284
Budget and Management	803,729	793,729	757,269	36,460
Clerk to the Board	204,100	230,100	218,885	11,215
Commissioner of Revenue	2,245,784	2,260,784	2,181,194	79,590
County Administrator	984,249	1,010,864	883,951	126,913
County Assessor	2,475,720	2,461,920	2,409,183	52,737
County Attorney	1,226,437	1,260,637	1,237,057	23,580

(Continued)

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
General government: (continued)				
Employee Benefits	\$ 2,417,600	\$ 1,531,984	\$ 767,954	\$ 764,030
General Services	1,410,800	1,646,027	1,558,876	87,151
Historic Chesterfield	305,200	305,200	287,344	17,856
Human Resource Management	1,660,843	2,011,251	1,901,864	109,387
Human Services Administration	244,600	248,600	240,341	8,259
Information Systems Technology	8,252,460	8,095,600	7,854,572	241,028
Intergovernmental Relations	202,600	206,600	201,294	5,306
Internal Audit	521,400	530,400	511,575	18,825
License Inspector	471,639	461,639	437,427	24,212
Management Services	246,500	246,500	230,670	15,830
Public Affairs	484,100	479,300	458,570	20,730
Purchasing	917,700	932,700	914,215	18,485
Registrar	565,628	593,828	565,253	28,575
Treasurer	2,465,132	2,581,132	2,525,560	55,572
Total general government	<u>30,889,753</u>	<u>30,687,327</u>	<u>28,861,800</u>	<u>1,825,527</u>
Administration of justice:				
Circuit Court Judges	520,378	520,378	490,931	29,447
Clerk of Circuit Court	2,261,909	2,346,109	2,324,567	21,542
Commonwealth's Attorney	2,312,600	2,380,884	2,354,357	26,527
General District Court	73,100	73,100	62,585	10,515
Juvenile and Domestic Relations Court	82,999	99,199	74,325	24,874
Law Library	107,900	142,900	132,930	9,970
Magistrate	11,700	16,700	11,517	5,183
Total administration of justice	<u>5,370,586</u>	<u>5,579,270</u>	<u>5,451,212</u>	<u>128,058</u>
Public safety:				
Building Inspection	3,703,580	3,549,580	3,509,674	39,906
Communications Center	5,096,482	4,741,482	4,533,681	207,801
Fire	27,873,185	29,142,954	28,136,672	1,006,282
Juvenile Detention Home	1,805,610	1,849,610	1,807,488	42,122
Police	33,126,185	33,970,456	31,834,795	2,135,661
Probation	75,600	88,178	76,142	12,036
Sheriff and Jail	14,943,047	18,534,706	18,270,387	264,319
Total public safety	<u>86,623,689</u>	<u>91,876,966</u>	<u>88,168,839</u>	<u>3,708,127</u>
Public works:				
Buildings and Grounds	3,798,700	3,827,009	3,784,548	42,461
Environmental Engineering	3,231,430	3,192,997	3,124,808	68,189
Solid Waste	5,992,857	5,940,645	5,856,761	83,884
Street lights and road improvements	718,320	601,335	410,367	190,968
Hydrant rental and right of way	1,254,500	1,254,500	1,257,344	(2,844)
Total public works	<u>14,995,807</u>	<u>14,816,486</u>	<u>14,433,828</u>	<u>382,658</u>
Health and welfare:				
Health	2,930,500	3,116,813	3,060,511	56,302
Mental Health, Mental Retardation and Substance Abuse	21,535,139	21,456,659	21,123,308	333,351
Social Services	18,707,072	19,014,942	18,403,500	611,442

(Continued)

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Health and welfare: (continued)				
Tax relief for the elderly	\$ 1,776,600	\$ 1,776,600	\$ 1,622,211	\$ 154,389
Youth Services	253,777	253,777	222,521	31,256
Total health and welfare	45,203,088	45,618,791	44,432,051	1,186,740
Parks, recreation and cultural:				
Community contracts	1,654,100	1,698,955	1,695,305	3,650
Library	6,300,202	6,349,178	6,119,924	229,254
Parks and Recreation	7,239,685	7,399,006	7,220,342	178,664
Total parks, recreation and cultural	15,193,987	15,447,139	15,035,571	411,568
Community development:				
Community Development Administration	738,000	795,000	759,939	35,061
Convention center	3,180,000	3,180,000	3,070,340	109,660
County fair	25,000	15,900	11,773	4,127
Economic Development	2,113,126	2,184,671	1,818,416	366,255
Extension Service	313,500	378,775	355,704	23,071
Planning	2,992,828	3,091,748	3,050,613	41,135
Transportation	729,600	679,600	648,486	31,114
Total community development	10,092,054	10,325,694	9,715,271	610,423
Non-departmental	1,502,000	893,211	569,939	323,272
Debt service:				
Retirement of principal	9,746,800	9,920,047	9,919,624	423
Interest	5,278,800	5,105,553	5,105,479	74
Other	771,900	327,056	79,740	247,316
Total debt service	15,797,500	15,352,656	15,104,843	247,813
Total expenditures	225,668,464	230,597,540	221,773,354	8,824,186
Excess of revenues over expenditures	217,143,336	213,105,387	228,856,741	15,751,354
<b>Other financing sources (uses)</b>				
Transfers in:				
County Capital Projects Fund	498,400	331,646	566,345	234,699
Grants Fund	-	151,385	151,385	-
Total transfers in	498,400	483,031	717,730	234,699
Transfers out:				
Airport Fund	(566,800)	(1,260,513)	(515,518)	744,995
County Capital Projects Fund	(9,131,700)	(30,598,837)	(10,208,614)	20,390,223
Comprehensive Services Fund	(638,200)	(971,484)	(971,484)	-
Health Center Commission - Component Unit	(350,000)	(1,850,000)	(1,838,609)	11,391
School Board - Component Unit	(217,637,900)	(234,614,728)	(211,693,758)	22,920,970
Grants Fund	(972,800)	(1,197,593)	(1,043,190)	154,403
Water Fund	-	(25,000)	(25,000)	-
Total transfers out	(229,297,400)	(270,518,155)	(226,296,173)	44,221,982
Proceeds from lease purchases	-	-	61,093	61,093
Total other financing uses	(228,799,000)	(270,035,124)	(225,517,350)	44,517,774
Net change in fund balance	(11,655,664)	(56,929,737)	3,339,391	60,269,128
Fund balance, July 1, 2001	110,055,130	110,055,130	110,055,130	-
Fund balance, June 30, 2002	\$ 98,399,466	\$ 53,125,393	\$ 113,394,521	\$ 60,269,128